

CIN No.: L28990GJ1995PLC028270

9th November, 2015



LYPSA

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To,
The Corporate Relation and Listing Department (CRD)
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra - East
Mumbai – 400051

Symbol: LYPSAGEMS

Dear Sir,

Sub.: Unaudited Financial Results for the quarter ended 30th Septemeber, 2015.

With reference to above subject and in compliance with of the clause 41 of the Listing Agreement, we hereby submitting Unaudited Consolidated Financial Results for the quarter ended 30th September, 2015.

You are requested to take the same on your record please.

Thanking you.

Yours faithfully,
For Lypsa Gems and Jewellery Limited

M. S. Janani

Manish Jaysukhlal Janani
Managing Director
Din: 02579381



Encl.: As above

LYPSA GEMS & JEWELLERY LIMITED.

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LYPSA GEMS & JEWELLERY LIMITED
Unaudited Financial Results for the Quarter Ended 30th September 2015
(Rupees in Lacs)

	3 MONTHS ENDED			HALF YEAR ENDED		YEAR ENDED
	CONSOLIDATED			CONSOLIDATED		CONSOLIDATED
Particulars	30/09/2015	30/06/2015	30/09/2014	30/09/2015	30/09/2014	31/03/2015
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited
1. Net Sales/Income from Operations / Other Operating Income	14,415.32	14,220.78	14,704.96	28,636.10	28,588.94	59,181.30
2. Expenditure						
a. Increase/decrease in Stock in trade and work in progress	(534.14)	(28.63)	(1,977.91)	(562.77)	(3,271.63)	(325.01)
b. Consumption of raw materials	4,797.66	5,075.66	11,065.87	9,873.32	22,185.05	39,106.03
c. Purchase of traded goods	9,165.50	8,177.20	4,594.62	17,342.70	7,950.01	16,759.42
d. Employees cost	67.88	119.74	130.66	187.62	237.07	460.05
e. Depreciation	11.54	11.57	8.49	23.11	11.02	35.37
f. Other expenditure	207.85	174.17	345.71	382.02	473.74	899.00
g. Total	13,716.29	13,529.71	14,167.43	27,246.00	27,585.24	56,934.86
(Any item exceeding 10% of the total expenditure to be shown separately)						
3. Profit from Operations before Other Income, Interest & Exceptional Items (1-2)	699.03	691.07	537.53	1,390.10	1,003.70	2,246.44
4. Other Income	13.70	12.91	10.27	26.61	29.32	55.67
5. Profit before Interest & Exceptional Items (3+4)	712.73	703.98	547.80	1,416.71	1,033.02	2,302.11
6. Interest	84.35	109.78	89.95	194.13	130.00	333.85
7. Profit after Interest but before Exceptional Items (5-6)	628.38	594.20	457.85	1,222.58	903.02	1,968.26
8. Exceptional Items	-	1.48	-	(1.48)	-	-
9. Profit (+) / Loss (-) from Ordinary Activities before tax (7+8)	628.38	592.72	457.85	1,221.10	903.02	1,968.26
10. Tax expense	21.50	34.50	39.00	56.00	73.00	179.06
11. Net Profit (+)/Loss(-) from Ordinary Activities after tax (9-10)	606.88	558.22	418.85	1,165.10	830.02	1,789.20
12. Extraordinary Item (net of tax expense Rs.....)	-	-	-	-	-	-
13. Net Profit (✓)/Loss(-) for the period (11-12)	606.88	558.22	418.85	1,165.10	830.02	1,789.20
14. Paid-up equity share capital (Face Value of the Share shall be indicated)	210,600,000	210,600,000	140,400,000	210,600,000	140,400,000	210,600,000
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	Nil	Nil	Nil	Nil	Nil	313,108,279.00
16. Earnings Per Share (EPS)						
(a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	2.88	2.65	2.98	5.53	5.91	8.50
(b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	Nil	Nil	Nil	Nil	Nil	Nil
17. Public shareholding						
- Number of shares	13,475,000	13,475,000	8,990,000	13,475,000	8,990,000	13,475,000
- Percentage of shareholding	63.98	63.98	64.03	63.98	64.03	63.98
18. Promoters and Promoter Group Shareholding **						
a) Pledged / Encumbered						
- Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
b) Non - encumbered						
- Number of shares	7,585,000	7,585,000	5,050,000	7,585,000	5,050,000	7,585,000
- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
- Percentage of shares (as a % of the total share capital of the company)	36.02	36.02	35.97	36.02	35.97	36.02

Particulars	3 Months ended (30/09/2015)
INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	Nil
Received during the quarter	Nil
Disposed of during the quarter	Nil
Remaining unresolved at the end of the quarter	Nil

Note:

- The above Unaudited/audited results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 09/11/2015 and are subject to Limited review Under Clause 41 of the Listing Agreement by the Statutory Auditors.
- The previous period's figures have been regrouped and reclassified wherever necessary to make them comparable with the current periods' figures.
- The Company operates in a single segments, hence segmental Reporting as required under Accounting Standard 17 issued by the Institute of Chartered Accountants of India is not applicable.

Date : 09/11/2015

Place : Mumbai

For LYPSA GEMS & JEWELLERY LTD.

Director/Authorised Signatory



LYPSA GEMS & JEWELLERY LIMITED

Unaudited Financial Results for the Half Year Ended 3

(Rupees In Lacs)

	Stadalone / Consolidated Statement of Assets and Liabilities Particulars	As at 30/09/2015 (Unaudited)	As at 31/03/2015 (Audited)
		CONSOLIDATED	
A	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share capital	2,106.00	2,106.00
	(b) Reserves and surplus	4,410.25	3,131.08
	(c) Foreign Currency Translation Reserves	1.69	-
	(d) Money received against share warants	-	-
	Sub- total - Shareholder's funds	6,517.94	5,237.08
2	Share application money pending allotment	-	-
3	Minority interest*	-	-
4	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	32.80	32.80
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total-Non-current liabilities	32.80	32.80
5	Current liabilities	-	
	(a) Short-term borrowings	3,330.46	3,807.67
	(b) Trade payables	28,045.28	18,882.12
	(c) Other current liabilities	92.56	114.59
	(d) Short-term provisions	121.70	158.38
	Sub-total- Current liabilities	31,590.00	22,962.76
	TOTAL - EQUITY AND LIABILITIES	38,140.75	28,232.64
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	611.86	486.05
	(b) Goodwill on consolidation*	-	-
	(c) Non-current investments	17.36	17.36
	(d) Deferred tax assets (net)	-	-
	(e) Long-term loans and advances	100.72	96.68
	(f) Other non-current assets	-	-
	Sub-total-Non-current assets	729.94	600.09
2	Current assets		
	(a) Current investments	18.31	3.30
	(b) Inventories	4,591.12	2,701.47
	(c) Trade receivables	32,045.71	23,677.68
	(d) Cash and cash equivalents	674.71	1,036.60
	(e) Short-term loans and advances	78.40	210.50
	(f) Other current assets	2.63	3.00
	Sub-total-Current assets	37,410.88	27,632.56
	TOTAL - ASSETS	38,140.81	28,232.64

Date : 09/11/2015

Place : Mumbai



For LYPSA GEMS & JEWELLERY LTD.

On 31-03-2015
Director/Authorised Signatory